

May 12, 2003

TO: All County Clerks

FROM: Dale Carlson, Director, School Finance

SUBJECT: 2002-03 Annual Report of the County Clerk to the State Board of Education

It is time once again to begin work on the 2002-03 Annual Report of the County Clerk to the State Board of Education. Minor changes have been made to the 2003 County Clerk Data Collection Program in hopes of making the program easier to complete. Also, instead of mailing copies of the program on disk, we are asking that you download the program from the School Finance website. This will alleviate the problem of damaged disks and speed up the reporting process.

There is also a significant change in the assessed valuation reported on line 1-4 of the Annual Report. As stated in the letter dated May 6, 2002, from the State Tax Commission, "*Only the value of property or the portion of value of that property from which actual tax revenues are collectable for the tax year being reported should be included. Property values (or parts thereof) of exempt property or property upon which a payment in lieu of taxes is collected (such as a Tax Increment Finance redevelopment area) should not be reported.*" **PLEASE INCLUDE ONLY THE TAXABLE ASSESSED VALUATION OF PROPERTY ON LINES 1 - 4. Do not include property values abated pursuant to Section 99.845, RSMo.** It is no longer necessary to report total Abated Property as a separate line item on the report.

Detailed line item instructions are located in the reporting instructions that may be printed from the School Finance website. Note, however, that the six items listed below tend to cause the most problems and should be kept in mind when completing the forms:

1. Locally assessed railroad and utility valuations should be included in commercial assessed valuation and/or personal property assessed valuation.
2. Fines for concentrated animal feeding operations should not be included with other penalties, fines and escheats.
3. Lines 6 through 11 should reflect amounts actually transmitted to the school districts between July 1, 2002, and June 30, 2003. Do not include any 2002-03 amounts transmitted to the school districts after June 30, 2003.
4. Forest cropland should be included as agricultural assessed valuation.
5. Overplus (surplus land sales) money should be considered a type of escheat and reported with penalties, fines, and escheats.
6. Amounts reported for Federal properties are only those monies received pursuant to Sections 12.070 and 12.080, RSMo.

Please start report preparation as soon as possible to allow time for school district review. This will allow most counties to file before the June 30 deadline, reduce the need to file report revisions, and allow School Finance to begin the process of calculating state aid to school districts. However, the report should not be filed until after all June distributions have been made. Original signatures are required on the forms. In signing the form, the county clerk is certifying that the school district's copy of the report has been forwarded to the respective school district.

As previously mentioned, the County Clerk Data Collection Program is now available for download from the School Finance Website. Links have been added to access the program instructions.

To download the 2003 County Clerk Data Collection Program, you will need to be at a computer with Internet access. Go to the following web address: <http://dese.mo.gov/divadm/finance/county/>. Step-by-Step instructions can be printed from this site.

If you wish to put the program on a computer other than the one you will be using to downloading the program with, you will need two computer disks. Separate program instructions are provided for downloading the program to the current computer and for saving the program to disk.

The Department of Elementary and Secondary Education's website only supports the use of Microsoft Internet Explore 5.01 or higher. If you currently do not have this on your computer, you may go to <http://www.microsoft.com/windows/ie/downloads/archive/default.asp> and follow the instructions to download a free version.

Since amendments may be necessary, it is important to keep the County Clerk Data Collection Program on your computer until you receive the following year's program from School Finance. It is also recommended that the prior year's report be kept on your computer and/or in hard copy format.

If you have questions, please contact the School Finance Section at (573) 751-0357 or send an email to tlehmen@mail.dese.state.mo.us.